Examples

A Branson hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.6% and at the rate of 4.6% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.475% for its restaurant sales of food and drink. The district should collect tax at the rate of 7.6% for its charges for hotel room accommodations. Below is a sample return for this hotel.

		FORM	MISSOURI TAX ACCOUNT NUMBER: • DO NOT WRITE IN SHADED AREAS					
MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840		RETE						
JEFFERSON CITY, MO OF SALES TAX RET	(573) 751-2836 TDD (800) 735-2966 ditional Return	(REV. 11-2005)						
Any Owner		April 2006	RIOD	ADDRESS CORRECTION				
BUSINESS NAME		IFICATION NUMBER	MAILING ADD	RESS B	BUSINESS LOCATION			
Any Branson Hotel with a Gift	Shop and Restaura			BUSINESS PHONE	NUMBER:	Check here if phone if changed		
MAILING ADDRESS Any Address		TELEPHONE NUI	MBER					
CITY		STATE	ZIP	DUE DATE: May 2	2, 2006			
Branson								
IMPORTANT: THIS RETURN MUS	BE FILED FOR THE	REPORTING PERIOD	INDICATED EVEN TH	HOUGH YOU HAVE NO	GROSS RECE	EIPTS/TAX TO REPORT.		
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF TAX		
Any Address in Branson	07966 213	5,000.0		5,000.00	8.600	430,00		
Food Tax TCED	00001 07966 213	500.0		500.00	4.600	23.00		
Drink/Food Branson	FD04 07966 213							
	RS02	7,000.0	10 +	7,000.00	8.475	593.25		
Branson TCED Exempt	07966 213 TR01	20,000.0	10 +	20,000.00	7.600	1,520,00		
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	mo.gov/tax/business		ne at	SUBTRACT: 2% TIMEL ALLOWANCE (if Application)		- 51 32		
FINAL RETURN: If this is your final re	turn, onter the close de	ata halow and shock t	ho reason for closing			3.		
your account. The Sales Tax law requ				TOTAL SALES TAX DUE		= 2,514,93 4.		
sales tax return within fifteen (15) days	ADD: INTEREST FOR I PAYMENT (See Line 4	4.						
Date Business Closed:	TATMENT (OCC ENG 4	5.						
Out of Business Sold E	ADD: ADDITIONS TO T	+						
SIGN AND DATE RETURN: This mus	SUBTRACT: APPROVE	D OPENIT	6.					
rized agent. Mail to: Missouri Departme	PAY THIS AMOUNT	7.						
I have direct control, supervision, or respon perjury, I declare that this is a true, accurate		(U.S. Funds Only)	·····>	= 2,514 93				
I ATTEST THAT I HAVE NO GROSS F SIGNATURE OF TAXPAYER OR AGENT	RECEIPTS TO REPOR		LEFT BLANK.					
DATE SIGNED		TA	X PERIOD (MMDDCCYY)	THRU (MMDDCCYY)				
	0	4/01/06 thru 04/3	30/06					
MO 860-1153 (11-2005)								

A Branson hotel located in the Branson Hills Community Improvement District has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 9.1% (including the 1/2% Branson Hills CDD rate) and at the rate of 5.1% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink. The district should collect tax at the rate of 8.1% for its charges for hotel room accommodations. The owner of the hotel also has a theater in both districts. Its admission charges are subject to sales tax at the rate of 8.1%. The theater also has concession sales that are not subject to the food exemption in Section 144.014, RSMo. The theater should collect tax on concessions at the full rate of 9.1%. Below is a sample return for this hotel.

MISSOURI DEPARTMENT	OF REVENUE	RETE	FORM	7.00	9999999				
TAXATION BUREAU P.O. BOX 840	OF REVENUE	nere	53-1	• DO NOT WRITE	IN SHADED	AREAS			
SALES TAX RET	JRN _	(573) 751-2836 TDD (800) 735-2966	(REV. 11-2005)						
Check box if Amended	Return Or A	REPORTING PER	IOD						
Any Owner		April 2006		ADDRESS CORRECTION	рее Пр	LISINESS LOCATIO			
USINESS NAME Branson CDD Hotel and a Theat	ar.	FEDERAL IDENTI	FICATION NUMBER	BUSINESS PHONE NUMBER: Check here if					
MAILING ADDRESS		TELEPHONE NUM	MBER	BUSINESS PHONE	NUMBEH:	Check here i			
Any Address in CDD									
Branson		MO STATE	ZIP	DUE DATE: May 2	2, 2006				
IMPORTANT: THIS RETURN MUST	BE FILED FOR THE	REPORTING PERIOD	INDICATED EVEN T	HOUGH YOU HAVE NO	GROSS RECE	IPTS/TAX TO REPO			
BUSINESS LOCATION	CODE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF TA			
Hotel Address in Branson CDD	07966 213	5,000.0		5,000.00	9.100	455.0			
Food Tax TCED	00001 07966 213	500.0		500.00	5.100	25.5			
Drink/Food Branson	FD04 07966 213			7,000.00	8.975	628.2			
Branson TCED Exempt	RS02 07966 213	7,000.0			3.00				
	TR01	20,000.0	0 +	20,000.00	8.100	1,620,0			
Theater Address in Branson CDD	07966 213 00002	3,000.0	0 +	3,000.00	9.100	273.0			
Branson TCED Exempt	07966 213 TR01	15,000.0	0 +	15,000.00	8.100	1,215.0			
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Instructions are update www.dor.n	d annually and are no.gov/tax/busines		ite at	SUBTRACT: 2% TIMEL ALLOWANCE (if Applica		2. 84			
FINAL RETURN: If this is your final ret	urn, enter the close	date below and check t	he reason for closing	TOTAL ON FO TAY D		3. 4,132			
your account. The Sales Tax law requi	res any person selli	ng or discontinuing bus	iness to make a final	TOTAL SALES TAX DU ADD: INTEREST FOR I		4.			
sales tax return within fifteen (15) days of	f the sale or closing			PAYMENT (See Line 4		+			
Date Business Closed:				400 400 TO TO		5.			
Out of Business Sold B	usiness	eased Business		ADD: ADDITIONS TO T	AX	6.			
SIGN AND DATE RETURN: This must									
rized agent. Mail to: Missouri Departmer		PAY THIS AMOUNT		7. = 4,132					
I have direct control, supervision, or respons perjury, I declare that this is a true, accurate,	and complete return.	m and payment of the tax	que. Under penaides of	(U.S. Funds Only)					
I ATTEST THAT I HAVE NO GROSS R									
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DATE SIGNED			TAX PERIOD (MMDDCCYY) THRU (MMDDCCYY) 04/01/06 thru 04/30/06						

An Indian Point hotel has a gift shop and a restaurant. The gift shop sells t-shirts, collectibles, bottled soft drinks and packaged snacks. The hotel gift shop must collect tax on its sales of t-shirts and collectibles at the full district rate of 8.975% and at the rate of 4.975% on its sale of soft drinks and packaged snacks because these sales are subject to the 3% state exemption and the 1% district exemption. Tax should be collected at the rate of 8.975% for its restaurant sales of food and drink and for its charges for hotel room accommodations. Below is a sample return for this hotel.

MISSOURI DEPARTMENT OF REVENUE RETE TAXATION BUREAU				FORM FORM	MISSOURI TAX ACCOUNT NUMBER: 99999999 • DO NOT WRITE IN SHADED AREAS				
SALES TAX RET	800) 735-2966				1 = 1				
Check box if Amend	ed Return Or Ac	idition	REPORTING PERI	00					
Any Owner			April 2006		ADDRESS CORRECTION MAILING ADDR	aree De	USINESS L	OCATION	
BUSINESS NAME Any Indian Point Hotel with Gift Shop and Restaurant				IGATION NUMBER	BUSINESS PHONE				
MAILING ADDRESS			TELEPHONE NUM	BER	BOSINESS PHONE	NOWIDEN.		Check here if phone # changed	
Any Address					additional to a		100		
CITY Indian Point			MO :	ZIP	DUE DATE: May 2	2, 2006			
IMPORTANT: THIS RETURN MUS	T BE FILED FOR THE	REPO	RTING PERIOD	INDICATED EVEN TH	OUGH YOU HAVE NO	GROSS RECE	EIPTS/TAX TO	REPORT.	
BUSINESS LOCATION	CODE	0.0012.01	SS RECEIPTS	ADJUSTMENTS	TAXABLE SALES	RATE (%)	AMOUNT	COLUMN TO STATE OF THE STATE OF	
Any Indian Point Address	35186 209		40,000.00	(INDICATE + OH)	40,000.00	8.975		3,590,00	
Food Tax TCED	00001 35186 209					////			
	FD04		1,000.00		1,000.00	4.975		49.75	
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Instructions are updat www.dor.	ted annually and are p mo.gov/tax/busines:	rovide s/sales	d on our web sit	e at	SUBTRACT: 2% TIMELY PAYMENT ALLOWANCE (if Applicable)			72 79	
FINAL RETURN: If this is your final re					TOTAL SALES TAX DUE		3,	3,566,96	
your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.					ADD: INTEREST FOR L	4.			
					PAYMENT (See Line 4 of Instructions)		5.		
Date Business Closed: Out of Business Sold Business Leased Business					ADD: ADDITIONS TO TAX		+		
							6.		
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 840, Jefferson City, MO 65105-0840.							7.		
I have direct control, supervision, or respon	nsibility for filing this return				PAY THIS AMOUNT (U.S. Funds Only)	▶	=	3,566 96	
perjury, I declare that this is a true, accurate I ATTEST THAT I HAVE NO GROSS		T FOR	LOCATIONS	EFT BLANK.					
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A grocery store has a location in Stone County and in Taney County, both locations inside the new Branson/Lakes Tourism Enhancement District. The sales of food by the grocery store qualify for the exemption in Section 144.014, RSMo and the district food sales tax exemption. All other sales of non-food items are subject to the full state and local rate. Therefore, the Stone County location's sales of food is subject to tax at the rate of 3.475% and its sales of non-food items is subject to tax at the rate of 7.475%. The Taney County location's sales of food is subject to tax at the rate of 3.1% and its sales of non-food items is subject to tax at the rate of 7.1%. Below is a sample return for this grocery store owner.

	FORM	MISSOURI TAX ACCOUNT NUMBER:						
MISSOURI DEPARTMENT TAXATION BUREAU	RETE	53-1	DO NOT WOITE	99999999	10510	-		
P.O. BOX 840 JEFFERSON CITY, MO 65	(573) 751-2836	996	DO NOT WRITE IN SHADED AREAS					
SALES TAX RETU		TDD (800) 735-2966	(REV. 11-2005)					
Check box if Amended	Return Or Ad	REPORTING PE	BIOD					
Any Owner		April 2006		ADDRESS CORRECTION				
BUSINESS NAME	C	FEDERAL IDEN	TIFICATION NUMBER	MAILING ADDI		USINESS LOCAT		
Any Taney and Stone County Gro	ocery Store	TELEPHONE NU	IMDED	BUSINESS PHONE I	NUMBER:	Check he phone # c	re if hanged	
Any Address	TEECPHONE IN	/MULII	7	100				
CITY	TOWNS !	STATE	ZIP	DUE DATE: May 2	2, 2006			
Any City		Mo						
IMPORTANT: THIS RETURN MUST	BE FILED FOR THE		AD III CTAFFAITO	HOUGH YOU HAVE NO	GROSS RECE		_	
BUSINESS LOCATION	CODE	GROSS RECEIPT	S ADJUSTMENTS (INDICATE + OR —)	TAXABLE SALES	RATE (%)	AMOUNT OF T	'ΑΧ	
Any Stone County Address (TCED)	00000 213 00001	2,000.	00 +	2,000.00	7.475	149	50	
Food Tax TCED	00000 213 FD04	50,000.	00 +	50,000.00	3.475	1,737	50	
Any Taney County Address (TCED)	00000 209 00002	2,000.	00 +	2,000.00	7.100	142	00	
Food Tax TCED	00000 209	50,000.		50,000.00	3,100	1,550	-	
	00002	50,000.	ON THE REAL PROPERTY.	55,550.00	3.100	1,550	00	
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						3,579	.00	
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Instructions are updated			site at	SUBTRACT: 2% TIMEL		2.	-	
www.dor.mo	o.gov/tax/business	s/sales/forms/.		ALLOWANCE (if Applica	3.	58		
FINAL RETURN: If this is your final return	m, enter the close d	ate below and check	the reason for closing	TOTAL SALES TAX DU	= 3,507	42		
your account. The Sales Tax law require sales tax return within fifteen (15) days of	ADD: INTEREST FOR LATE PAYMENT (See Line 4 of Instructions)		4.					
Date Business Closed:			+ 5.	H				
Out of Business Sold Bus	siness Le	ased Business		ADD: ADDITIONS TO TAX		+		
SIGN AND DATE RETURN: This must be			the taynaver's autho-			6.		
rized agent. Mail to: Missouri Department	of Revenue, P.O. B	ox 840, Jefferson City	, MO 65105-0840.			7.		
I have direct control, supervision, or responsib	ility for filing this return			(U.S. Funds Only)	▶	= 3,50	42	
perjury, I declare that this is a true, accurate, a I ATTEST THAT I HAVE NO GROSS RE		T FOR LOCATIONS	LEET BLANK					
SIGNATURE OF TAXPAYER OR AGENT	OLIF 13 TO REPOR		ITLE				-	
DATE SIGNED		1	AX PERIOD (MMDDCCYY)	THRU (MMDDCCYY)	11			
			04/01/06 thru 04/3	30/06				

A wireless telephone service provider has a storefront in Indian Point. The provider also sells phones and accessories from that storefront location. The sale of telephone service is exempt from the Branson/Lakes Tourism Community Enhancement District Tax but its sale of phones and accessories is not exempt. Therefore, the provider should collect tax at the rate of 8.975% on its sales of phones and accessories from its Indian Point location. The provider should collect tax at the rate of 7.975% on its sales of wireless service to Indian Point residents. Below is a sample return for this wireless telephone provider.

MISSOURI DEPARTMENT OF REVENUE TAXATION BUREAU P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 (573) 751-				MISSOURI TAX ACCOUNT NUMBER: 99999999 • DO NOT WRITE IN SHADED AREAS												
									SALES TAX RET		TDD (800) 735-2966 dditional Return	1				
									OWNER'S NAME Any Owner		REPORTING PE	RIOD	ADDRESS CORRECTION			
BUSINESS NAME		FEDERAL IDENT	IFICATION NUMBER	MAILING ADD	RESS B	USINESS LOCAT	ION									
Any Indian Point Wireless Serv	ice and Accessorie			BUSINESS PHONE NUMBER: Check here phone # cha			re if hanged									
Any Address		TELEPHONE NU	MBER		700		-									
CITY Any City		STATE	ZIP	DUE DATE: May 2	2, 2006											
Any City IMPORTANT: THIS RETURN MUS	T DE EU ED EOD TUE	DEBORTING DEDICA	INDICATED EVEN T	LOUGH VOIL HAVE NO	ODOGO DEGE	UDTOTAY TO DED	ODT									
BUSINESS LOCATION	CODE	GROSS RECEIPT	ADJUSTMENTS	TAXABLE SALES	RATE (%)	AMOUNT OF T	_									
Any Indian Point Address	35186 209	2,000.0	(INDICATE + OH —)		8.975	179	1									
Branson TCED Exempt	00001 35186 209	50,000.0		2,000.00	7.975		1									
V	TR01	50,000.0		50,000.00	7.975	3,987	,50									
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Instructions are upda www.dor.	ed annually and are mo.gov/tax/busines		site at	SUBTRACT: 2% TIMEL ALLOWANCE (if Applica		2. 83	34									
FINAL RETURN: If this is your final re			the reason for closing			3. = 4.083	66									
your account. The Sales Tax law requ	ires any person sellin			TOTAL SALES TAX DU ADD: INTEREST FOR L		4. 4,083	00									
sales tax return within fifteen (15) days	PAYMENT (See Line 4 of Instructions)		+													
Date Business Closed: Out of Business Sold	ADD: ADDITIONS TO T	AX	5. +													
			6.													
SIGN AND DATE RETURN: This must rized agent. Mail to: Missouri Departme	SUBTRACT: APPROVE PAY THIS AMOUNT		7.													
I have direct control, supervision, or respon perjury, I declare that this is a true, accurate	sibility for filing this return	n and payment of the tax	due. Under penalties of	(U.S. Funds Only)		= 4,083	3 66									
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